

ELECTRONIC MEMORANDUM

TO: Human Resources Directors of All State Agencies, Departments, Institutions, and Commissions

FROM: Samuel L. Wilkins

DATE: August 6, 2014

SUBJECT: Affordable Care Act Reporting Forms

Below is a release from the Internal Revenue Service regarding the forms that will need to be submitted by agencies to comply with the Affordable Care Act (ACA) reporting requirements. Should you have any questions, please contact your Human Resources Consultant at 803-896-5300. Thank you.

IRS RELEASES DRAFT FORMS FOR ACA REPORTING OF EMPLOYEE HEALTH COVERAGE

Forms for the reporting of health coverage that employers offer to employees under the Affordable Care Act in 2014 were released July 24 as drafts by the Internal Revenue Service.

Reporting is not required for 2014, but for 2015 employers with at least 50 full-time equivalent employees are required to use the forms to report whether coverage offered to employees meets minimum value and affordability standards.

[Form 1095-B, Health Coverage](#), is used to collect information under tax code Section 6055, which under the ACA sets the standards for reporting information on whether plans meet minimum essential coverage.

[Form 1095-C, Employer-Provided Health Insurance Offer and Coverage](#), is required by Section 6056.

[Comments on the draft forms](#) can be made online at <http://www.irs.gov/uac/Comment-on-Tax-Forms-and-Publications>.